to meeting the security challenges of the 21st century, and every day they remind us that submarines are, and will remain, at the core of our Nation's defense.

From the *Holland*, to the *Nautilus*, and to the newest boats in the fleet, the USS *North Carolina* (SSN-777) and USS *New Hampshire* (SSN-778), the capabilities and technologies on board may have changed dramatically, but one thing has always stayed the same: The strength of any submarine has always come down to those who command and serve aboard her.

In my travels over the past year, I have met countless commanding officers and sailors—many of them young men doing some of the most important work on behalf of our security—who selflessly dedicate their lives in dangerous service.

Our sailors serve in the harshest of conditions around the globe, on long tours away from their families literally stacked on top of their crewmates, often cut off from the rest of the world. They make up the smallest portion of our Navy and their achievements are most often secret. But, there is no doubt that each and every one of them loves what they do on behalf of the security of our Nation.

Every submariner today serves upon the foundation built by those that came before them. At the core of their service over the past century has been a legacy is one of devotion, bravery and innovation. Without a doubt, today's submarine force is living up to that legacy and building one of their own for those who come after them to follow.

This is an exciting time for the submarine force. It is a time of great possibility and of new challenges. But, after spending time with sailors in the mess hall of a submarine submerged below the ice to building relationships with officers at the top of the chain of command, I am confident that our submariners will continue the proud legacy built by those who came before them.

I ask all my colleagues to join with me in extending our deep appreciation to those who have, and continue to, silently serve our Nation, their families, and to all our Armed Forces serving today around the globe.

PERSONAL EXPLANATION

HON. JOHN CONYERS, JR.

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 17, 2008

Mr. CONYERS. Madam Speaker, I missed rollcall vote 200 yesterday, Wednesday, April 16, 2008, as I was attending to other business in the Capitol. Had I been present, I would have voted in the following manner: "Yes" on motion that the Committee rise, H.R. 5715, the Ensuring Continued Access to Student Loans

TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT OF 2008

SPEECH OF

HON. STENY H. HOYER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES Tuesday, April 15, 2008

Mr. HOYER. Madam Speaker, today, as millions of Americans prepare to file their Federal

income tax returns by midnight, many will be confounded, confused and, yes, perhaps even cranky because of our unbelievably complicated tax code, and, I don't think there's a person in this body who will blame them.

Our tax code is a maze of complexity that creates confusion and, yes, unfairness. In fact, between 2001 and 2006—when our Republican colleagues controlled the Congress and the White House—they added more than 10,000 pages to the Internal Revenue Code and regulations.

It now takes people an average of 34 hours to complete a 1040 long form. It's no wonder that 62 percent of Americans rely on a tax professional to prepare their returns.

The Democratic majority has been focused for years on making our Tax Code fairer and simpler—and doing so in a fiscally responsible way, but this issue also demands Presidential leadership. We know that from experience.

The last real tax reform occurred 22 years ago when President Reagan and Dan Rostenkowski, then Chairman of the Ways and Means Committee, came together to streamline our Tax Code.

When a new President takes office in January 2009, I believe that this should be an issue near the top of the agenda—particularly an effort to reform the dreaded alternative minimum tax.

Today, we will consider the "Taxpayer Assistance and Simplification Act," which makes small, but important reforms to our Tax Code.

Among other things, this bill will:

Strengthen taxpayer protections from identity theft and tax fraud;

Expand assistance for low-income tax-payers;

Close tax loopholes that allow Government contractors to set up sham companies in foreign jurisdictions to avoid paying Social Security and Medicare taxes; and

End the private collection of Federal income taxes.

Just this morning, the Washington Post reported that the Internal Revenue Service expects to lose more than \$37 million by using private debt collectors to pursue tax scofflaws.

That's right—private companies hired to collect tax revenue that the IRS does not have the resources to pursue actually cost the Federal Government—i.e., taxpayers—more than they bring in.

Furthermore, let me say that there clearly is something wrong with our Tax Code when the costs of noncompliance—the so-called "tax gap"—is an estimated \$345 billion a year. The reality is, this tax gap is only going to be narrowed and closed when we get serious about real tax reform.

Until that day, Mr. Speaker, we must do what we can to make our tax laws fairer and simpler. This legislation is an important step in that regard.

I urge my colleagues on both sides of the aisle to vote for this bill, and, in the months ahead, to come together—like we did in 1986—in support of real tax reform.

IN SPECIAL RECOGNITION OF NOR-MAN M. WALKER IN CELEBRA-TION OF HIS RETIREMENT AS CHIEF OF POLICE, CITY OF DEFI-ANCE, OHIO

HON. ROBERT E. LATTA

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 17, 2008

Mr. LATTA. Madam Speaker, I rise today to pay a very special tribute to one of the truly outstanding individuals from Ohio's Fifth Congressional District, Mr. Norman Walker. On Friday, April 18. 2008, Norman Walker will retire after thirty years of service on the City of Defiance's Police Department.

Over the last three decades, Norman Walker has certainly been an indispensible asset to the City of Defiance and to the northwest Ohio law enforcement community. His strong commitment to sound principles and honest leadership has guided his nearly fifteen years of service as Chief of Police. Mr. Walker's commitment to the law enforcement creed of "to serve and protect" was instilled in him as he worked his way through every rank in the Defiance Police Department. Without question, Mr. Walker has given unselfishly of his time and talents in order that the citizens of the City of Defiance might have a safe community in which to work and raise their families.

Norman Walker embodies the spirit of American public service and through his workman-style approach put his vision for a modern rural police department into action to establish the City of Defiance's police department as it model for the region. His dedication to community-oriented policing has empowered not only his fellow officers, but community residents as well, to play an active role in their own safety and have a voice in how their police department can continually provide better service to the residents of Defiance, Ohio.

Madam Speaker, it has often been said that America succeeds due to the remarkable accomplishments and contributions of her citizens. It is evident that Mr. Walker has devoted himself to the preservation of a free and just society where the rule of law is respected by all who call this great land their home. For that, we owe him a debt of gratitude that mere words cannot sufficiently express.

Madam Speaker, at this time, I would ask my colleagues of the 110th Congress to join me in honoring Norman Walker. On the occasion of his retirement as the City of Defiance's Chief of Police, we thank him for his dedicated service and we wish him well in all of his future endeavors.

SHUMET DEMIE

HON. ED PERLMUTTER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 17, 2008

Mr. PERLMUTTER. Madam Speaker, I rise today to recognize and applaud Shumet Demie who has received the Arvada Wheat Ridge Service Ambassadors for Youth award. Shumet Demie is a senior at Pomona High School and received this award because her determination and hard work have allowed her to overcome adversities.